

**STATE OF NEVADA CONTROLLER'S OFFICE**  
**GASB 77 - TAX ABATEMENTS**  
**ABATEMENT PROGRAMS AFFECTING LOCAL GOVERNMENTS**  
**FISCAL YEAR 2024**

**NRS 360.753** - Partial abatement of one or more of personal property and local sales and use taxes imposed on aircraft, components of aircraft, and other personal property used for certain purposes related to aircraft.

**NRS 360.754** - Partial abatement of one or more of property and local sales and use taxes imposed on a new or expanded data center.

**NRS 701A.370** - Partial abatement of one or more of property and local sales and use taxes imposed on renewable energy facilities.

**NRS 360.750** - Partial abatement of certain taxes imposed on new or expanded businesses.

**NRS 360.965** - An abatement of property taxes, employer excise taxes, or local sales and use taxes, or any combination of any of those taxes for capital investments of at least \$3.5 billion.

**NRS 360.893** - An abatement of property taxes, employer excise taxes, or local sales and use taxes, or any combination of any of those taxes for capital investments of at least \$1 billion.

Reported below is the gross dollar amount, on an accrual basis, by which the State's abatements reduced the sales and use tax revenue of local governments. Abatements for property taxes are not included below, as property taxes are assessed and collected by the counties.

		Abatement for BCCRT & SCRT 2.25% (Consolidated Tax)										
		360.753	360.754	701A.370	360.750	360.750	360.965	360.965	360.893			
County	Government Affected by Abatement	% of Base Monthly Alloc	Aviation 2%	DATA 2%	Renew Energy 2.6%	Standard 1 2%	Standard 2 4.6%	Cap Investment 5.35%	Cap Investment 2.75%	Cap Investment 4.85%	Total	
CLARK COUNTY	CLARK COUNTY	36.50%	\$ 125,647	\$ 7,577,186	\$ 853,867	\$ 339,801	\$ 61,624	\$ -	\$ -	\$ -	\$ 8,958,125	
CLARK COUNTY	BOULDER CITY	0.50%	1,721	103,797	11,697	4,655	844	-	-	-	122,714	
CLARK COUNTY	HENDERSON	11.93%	41,067	2,476,598	279,086	111,064	20,142	-	-	-	2,927,957	
CLARK COUNTY	LAS VEGAS	24.93%	85,818	5,175,322	583,203	232,089	42,090	-	-	-	6,118,522	
CLARK COUNTY	MESQUITE	1.17%	4,028	242,885	27,371	10,892	1,975	-	-	-	287,151	
CLARK COUNTY	NORTH LAS VEGAS	8.12%	27,952	1,685,664	189,956	75,594	13,709	-	-	-	1,992,875	
CLARK COUNTY	BUNKERVILLE	0.01%	34	2,076	234	93	17	-	-	-	2,454	
CLARK COUNTY	ENTERPRISE	0.76%	2,616	157,772	17,779	7,075	1,283	-	-	-	186,525	
CLARK COUNTY	LAUGHLIN	0.48%	1,652	99,645	11,229	4,469	810	-	-	-	117,805	
CLARK COUNTY	MOAPA VALLEY	0.03%	103	6,228	702	279	51	-	-	-	7,363	
CLARK COUNTY	PARADISE	4.64%	15,973	963,237	108,546	43,197	7,834	-	-	-	1,138,787	
CLARK COUNTY	SEARCHLIGHT	0.03%	103	6,228	702	279	51	-	-	-	7,363	
CLARK COUNTY	SPRING VALLEY	2.05%	7,057	425,568	47,957	19,085	3,461	-	-	-	503,128	
CLARK COUNTY	SUMMERLIN	0.02%	69	4,152	468	186	34	-	-	-	4,909	
CLARK COUNTY	SUNRISE MANOR	0.86%	2,960	178,531	20,119	8,006	1,452	-	-	-	211,068	
CLARK COUNTY	WHITNEY	0.09%	310	18,683	2,105	838	152	-	-	-	22,088	
CLARK COUNTY	WINCHESTER	2.33%	8,021	483,694	54,507	21,691	3,934	-	-	-	571,847	
CLARK COUNTY	BOULDER LIBRARY DISTRICT	0.03%	103	6,228	702	279	51	-	-	-	7,363	
CLARK COUNTY	CLARK COUNTY FIRE PROTECTION	3.79%	13,047	786,782	88,662	35,283	6,399	-	-	-	930,173	
CLARK COUNTY	HENDERSON LIBRARY DISTRICT	0.18%	620	37,367	4,211	1,676	304	-	-	-	44,178	
CLARK COUNTY	LAS VEGAS/CLARK CO LIBRARY DISTRICT	1.50%	5,164	311,391	35,090	13,964	2,532	-	-	-	368,141	
CLARK COUNTY	MOAPA FIRE PROTECTION	0.04%	138	8,304	936	372	68	-	-	-	9,818	
CLARK COUNTY	MT CHARLESTON FIRE PROTECTION	0.01%	34	2,076	234	93	17	-	-	-	2,454	
		100.00%	\$ 344,237	\$ 20,759,414	\$ 2,339,361	\$ 930,961	\$ 168,832	\$ -	\$ -	\$ -	\$ 24,542,808	
ELKO COUNTY	ELKO COUNTY	42.05%	\$ -	\$ -	\$ 1,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,014	
ELKO COUNTY	CARLIN	5.13%	-	-	124	-	-	-	-	-	124	
ELKO COUNTY	ELKO CITY	38.12%	-	-	919	-	-	-	-	-	919	
ELKO COUNTY	WELLS	3.31%	-	-	80	-	-	-	-	-	80	



